

**COUNTY OF MADERA**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2002**

	MAJOR FUNDS				OTHER BUSINESS FUNDS	INTERNAL SERVICE FUNDS	TOTAL
	COMPONENT UNITS			COUNTY			
	MD 010A	MD 022A	CSA 02A	LANDFILL			
	06/30/02	06/30/02	06/30/02	06/30/02	06/30/02	06/30/02	06/30/02
<b><u>ASSETS</u></b>							
CASH & INVESTMENTS	1,804,550	695,538	1,103,316	4,923,462	4,276,417	6,154,952	18,958,236
TAXES RECEIVABLE (NET OF ALLOWANCES FOR UNCOLLEC- TIBLES) (NOTES 2 & 3)	4,986	461	1,779		34,691		41,917
ACCOUNTS RECEIVABLE (NET OF ALLOWANCES FOR UNCOLLEC- TIBLES) (NOTE 3)	30,678	19,657			166,906	4,200	221,440
DEPOSITS WITH OTHERS	376,711				0	82,283	458,994
INVENTORIES & SUPPLIES					0	43,729	43,729
DUE FROM OTHER FUNDS (NOTE 4)		189		1,085,381	22,951		1,108,521
LONG-TERM RECEIVABLE	2,020,000		5,000		638,700		2,663,700
LAND (NOTES 5 & 6)	201,900	840,944	42,117	253,680	1,191,678	8,975	2,539,293
LAND UNDER ROADS					1,731,063		1,731,063
ROADS & ST LIGHTS					1,192,972		1,192,972
ACCUMULATED DEPRECIATION - ROADS & ST LIGHTS (NOTE 5)					0		0
					(877,225)		(877,225)
BUILDINGS AND IMPROVEMENTS (NOTES 5 & 6)	2,230,129	6,680,421	5,436,303	3,107,676	16,275,803	192,700	33,923,032
ACCUMULATED DEPRECIATION - BLDGS & IMP (NOTE 5)	(557,433)	(2,490,537)	(3,667,505)	(488,881)	(5,341,773)	(156,534)	(12,702,662)
EQUIPMENT (NOTES 5 & 6)	74,614	52,723	122,307	605,700	90,744	4,146,107	5,092,194
ACCUMULATED DEPRECIATION - EQUIPMENT (NOTE 5)	(12,869)	(17,399)	(87,529)	(141,330)	(19,629)	(2,492,209)	(2,770,965)
CONSTRUCTION IN PROGRESS (NOTE 5)			111,193	169,864	0		281,058
<b>TOTAL ASSETS</b>	<b>6,173,267</b>	<b>5,781,995</b>	<b>3,066,981</b>	<b>9,515,552</b>	<b>19,383,299</b>	<b>7,984,203</b>	<b>51,905,297</b>
<b><u>LIABILITIES</u></b>							
ACCOUNTS PAYABLE	803	65,602	2,745		17,540	20,935	107,625
PAYROLL LIABILITIES					0	7,347	7,347
DUE TO OTHER FUNDS (NOTE 4)	5,066	7,863	19,018		51,674		83,621
DUE TO OTHER GOVERNMENTS	628	857	1,106		20,037		22,628
DUE TO TAXING UNITS					0		0
DEFERRED CREDITS	2,217	2,036			4,955		9,208
LONG-TERM LOANS DUE TO OTHERS					896,434		896,434
LIABILITY FOR SELF-INSURANCE					0	4,714,000	4,714,000
LONG-TERM EARNED COMPENSATED ABSENSES (NOTE 7)					0	26,320	26,320
CAPITAL LEASE OBLIGATIONS (NOTE 7)					0		0
BONDS OUTSTANDING (NOTE 7)					0		0
DUE IN ONE YEAR	165,000		5,000		67,508		237,508
DUE IN MORE THAN ONE YEAR	1,855,000				1,561,918		3,416,918
OTHER LONG-TERM LIABILITIES (NOTE 7)				1,831,867	0		1,831,867
FUTURE COST TO CLOSE LANDFILLS				5,346,304	0		5,346,304

<b>TOTAL LIABILITIES</b>	2,028,715	76,358	27,869	7,178,171	2,620,066	4,768,602	16,699,781
<b><u>NET ASSETS</u></b>							
INVESTMENT IN FIXED ASSETS	(284,658)	5,066,151	1,951,886	1,752,614	12,563,256		21,049,249
RETAINED EARNINGS - DESIGNATED					0		0
FOR EQUIPMENT REPLACEMENT	1,331,248	27,795	887,201		1,023,432	2,973,974	6,243,650
FOR CATASTROPHIC LOSSES					0		0
RETAINED EARNINGS - UNDESIGNATED	2,405,138	345,933	72,313	(117,679)	2,962,276		5,667,981
FUND BALANCES:					0		0
RESERVED FOR ENCUMBRANCES	46,605	265,759			0		312,364
RESERVED FOR IMPREST CASH					0		0
RESERVED FOR EXTERNAL INVESTMENT					0		0
POOL PARTICIPANTS					0		0
RESERVED FOR DEPOSITS W/OTHERS					0	82,283	82,283
RESERVED FOR DEPOSITS W/TRUSTEES					0		0
RESERVED FOR INVENTORY					0		0
RESERVED FOR LOSS CONTINGENCIES					0		0
RESERVED FOR CLOSURE/DEBT SVC	646,219		127,712	702,445	214,269		1,690,646
RESERVED FOR TAX RESOURCE					0		0
UNRESERVED:					0		0
DESIGNATED FOR CAPITAL OUTLAY					0		0
UNDESIGNATED					0	159,344	159,344
<b>TOTAL NET ASSETS</b>	4,144,552	5,705,638	3,039,112	2,337,380	16,763,233	3,215,601	35,205,516